

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
DELPHI CORPORATION., <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors.	:	
-----	X	

DECLARATION OF KEVIN F. ASHER IN SUPPORT OF APPLICATION OF
DEBTORS FOR ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b)
AUTHORIZING THE EMPLOYMENT AND RETENTION OF ERNST &
YOUNG LLP AS INDEPENDENT AUDITORS, ACCOUNTANTS AND TAX
ADVISORS TO DEBTORS NUNC PRO TUNC TO JANUARY 1, 2006

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), Kevin F. Asher, declares and states as follows:

1. I am a partner in the firm of Ernst & Young LLP (“*E&Y*”). I submit this Declaration on behalf of E&Y in support of the application (the “*Application*”) of Delphi Corporation (“*Delphi*”) and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively with Delphi, the “*Debtors*”), for an order pursuant to sections 327(a), 328(a) and 1107(b) of title 11 of the United States Code (the “*Bankruptcy Code*”) and Rule 2014 of the Bankruptcy Rules authorizing the Debtors to employ and retain E&Y as their independent auditors, accountants and tax advisors to perform certain auditing, accounting and tax advisory services pursuant to the terms and conditions set forth in the engagement letters attached as **Exhibit 1 and 2 to the Application** for independent auditing services dated as of January 5, 2006 (the “*Audit Engagement Letter*”), and for certain tax advisory services dated as of March 16, 2006 (“*Master Tax Advisory Agreement*,” and,

collectively, the “*Engagement Letters*”) in these chapter 11 cases, effective *nunc pro tunc* to January 1, 2006.¹

2. On November 28, 2005, the Debtors filed an Application for Order Under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing Employment and Retention of Ernst & Young LLP as Sarbanes-Oxley, Valuation and Tax Services Providers to Debtors, Effective *Nunc Pro Tunc* to October 8, 2005 (the “*Initial Application*”). The Initial Application sought the Court’s authorization of the Debtors’ employment of E&Y to perform certain Sarbanes-Oxley, valuation and tax services in accordance with the terms of four engagement letters attached as Exhibits A, B, C and D to the Initial Application (the “*Prior Engagement Letters*”). On January 5, 2006, the Court entered an order approving the Initial Application on a final basis *nunc pro tunc* to the Debtors’ petition date, October 8, 2005 (the “*Retention Order*”).

3. The Initial Application was supported by the Affidavit of Randall J. Miller, sworn to November 28, 2005 (the “*Miller Affidavit*”). The Miller Affidavit stated that E&Y and the Debtors had been engaged in discussions regarding the potential engagement of E&Y to provide external auditing services for the Debtors, and that in the event the Debtors chose to retain E&Y to provide such services, E&Y’s retention and employment as external auditors would be subject to supplemental filings by the Debtors and E&Y and the approval of the Court (Miller Aff., at ¶ 47). This Declaration supplements the Miller Affidavit, and the Miller Affidavit is incorporated herein by reference.

4. E&Y completed all of the services under the Prior Engagement Letters on or before December 16, 2005. On December 29, 2005, E&Y provided to the Debtors formal notice of termination of the Prior Engagement Letters. All of the services provided under the Prior

¹ Unless otherwise defined, all capitalized terms used herein have the meanings given to them in the Application.

Engagement Letters involved the review of, advice with respect to, and assistance in assessing and testing the internal controls over financial reporting and tax services as applied to transactions and events during 2005. E&Y has not been involved and will not be involved in providing any such services during 2006 and will only provide services during 2006 that are consistent with maintaining its independence as required and in accordance with the rules and regulations of the Securities and Exchange Commission and the Public Company Accounting Oversight Board (PCAOB) (the "Applicable Rules and Regulations"), including the prohibition on E&Y reviewing E&Y's own work under the Prior Engagement Letters.

5. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge, information and belief; information supplied to me by other employees of E&Y; information learned from client-matter records kept in the ordinary course of business that were reviewed by me or other employees of E&Y under my supervision and direction; my experience and knowledge of the Debtors' operations and financial condition; and/or my experience from working on matters similar to this engagement. If called as a witness, I would testify competently to the matters set forth herein.

QUALIFICATION OF PROFESSIONALS

6. E&Y and the professionals that it employs are qualified to represent the Debtors in the matters for which E&Y is proposed to be employed. E&Y believes that it has assembled a highly qualified, dedicated team of professionals to support the Debtors during their reorganization efforts pursuant to the terms and conditions of the Engagement Letters.

7. I believe that the retention of E&Y offers numerous benefits to the Debtors and their ability to reorganize based on E&Y's depth and breadth of experience with Tier 1

automotive suppliers as well as their experience with companies involved in reorganization proceedings.

8. The provision of tax services to an audit client is permitted by PCAOB, Sarbanes-Oxley and SEC rules and regulations. Ernst & Young will not provide any tax services to the Debtors until those services have been approved by the Company's audit committee.

SERVICES TO BE RENDERED

9. The Debtors have requested that E&Y render certain independent auditing, accounting and auditing assistance, and tax services during the pendency of these Chapter 11 cases. E&Y has agreed to provide such services, as set forth in further detail in the Engagement Letters (the “*Services*”), to the Debtors during the pendency of these Chapter 11 cases, subject to this Court’s approval of the Application:

I. Audit Services.

- a. Perform an audit of Delphi Corporation and its affiliates’ (collectively, the “*Company*”) consolidated financial statements and its internal control over financial reporting (the “*Integrated Audit*”). As part of the Integrated Audit, E&Y will audit and report on the consolidated financial statements of the Company for the year ending December 31, 2006. E&Y will also audit and report on management’s assessment of the effectiveness of internal control over financial reporting and on the effectiveness of internal control over financial reporting as of December 31, 2006. In addition, E&Y will review the Company’s unaudited interim financial information before the Company files its Form 10-Q. All of the services described in this paragraph may hereafter be referred to as “Audit Services.”

II. Additional Accounting Advisory Services.

- b. Provide accounting advisory and research services in connection with various accounting matters, including consultations required for significant proposed or executed transactions; continuing education support; assistance with and review of registration statements, comfort letters and consents; information technology internal controls; and services related to mergers, acquisitions, and divestitures, which services may include carve-out audits of one or more business units and which may, with Delphi’s consent, be provided by one of our Ernst & Young

Global Limited (“EYGL”)² member firms. Additionally, as and when requested by the Company, E&Y may perform additional audit procedures with respect to any financial statements of a consolidated or non-consolidated affiliate of Delphi which are required to be filed with Delphi’s annual report on Form 10-K pursuant to Article 3-09 of Regulation S-X of the Securities and Exchange Act of 1934, as amended, or otherwise. E&Y will also provide services to audit the accounts, transactions and disclosures associated with the Company operating under Chapter 11 of the Bankruptcy Code. All of the services described in this paragraph may hereafter be referred to as “Additional Accounting Advisory Services.”

III. Bankruptcy Tax Services.

- c. Perform mutually agreed bankruptcy tax services on an as-requested basis by the Company, including the following (all of which services may hereafter be referred to as “*Bankruptcy Tax Services*”):
- Advise and assist on the federal, state and local income tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures.
 - Prepare calculations and apply the appropriate federal, state and local tax law to historic information regarding changes in ownership of the Company’s stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and build in losses) and the amount of any such limitation.
 - Through analysis of the information contained in historic tax returns and other relevant client records and application of relevant consolidated tax return rules, prepare calculations and apply the appropriate federal, state and local tax law to determine the tax asset and stock basis and deferred inter-company transactions and other consolidated return issues for each legal entity in the client’s U.S. tax group. Identify major deferred inter-company transaction, excess loss accounts, etc.

² The Ernst & Young global network encompasses independent professional services practices conducted by separate legal entities throughout the world. All of these practice entities join the Ernst & Young network by becoming members (each, an “*EYGL Member Firm*”) of Ernst & Young Global Limited (EYGL), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. EYGL is the principal governance entity of the Ernst & Young network. Each EYGL Member Firm is a separate legal entity that is separately owned and managed. Through their membership in EYGL, the EYGL member firms undertake to operate certain of their professional practices in accordance with agreed standards and the guidance of EYGL. In addition, EYGL member firms share access to certain intellectual property and centrally licensed materials, including the Ernst & Young name. E&Y and Ernst & Young (Canada) are members of EYGL.

- Prepare calculations and apply the appropriate federal, state and local tax law to determine the amount of tax attribute reduction related to debt cancellation income.
- Analysis of the federal, state and local tax treatment governing the timing of deductions of plant shut down, severance and other costs incurred as the client rationalizes its operations including tax return disclosure and presentation.
- Analysis of the federal, state and local tax treatment of the costs and fees incurred by the client in connection with the bankruptcy proceedings, including tax return disclosure and presentation.
- Analysis of the federal, state and local tax treatment of interest and financing costs related to debt subject to the automatic stay, and new debt incurred as the client emerges from bankruptcy including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of restructuring and rationalization of inter-company accounts.
- Analysis of the federal, state and local tax consequences of proposed dispositions of assets during bankruptcy including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of restructuring the U.S. or worldwide corporate groups during bankruptcy including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of potential bad debt and worthless stock deductions including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of employee benefit plans.

IV. Other Tax Advisory Services.

- d. Provide to the Company tax advice and assistance concerning issues as requested by the Company's tax department such as assistance with tax issues, assistance with transactional issues, or assisting the Company in connection with its dealings with tax authorities (all of the services described in this paragraph may hereafter be referred to as "*Other Tax Advisory Services*").

10. Performance Consistent with Applicable Rules and Regulations, Audit Committee

Pre-Approval and Maintenance of Independence: E&Y will perform the Services consistent with

the Applicable Rules and Regulations. All services to be provided by E&Y to the Company which are not specifically contemplated by the Engagement Letters and Addendums attached thereto, must be pre-approved by Delphi's Audit Committee pursuant to the Audit Committee's pre-approval process, policies, and procedures and no services may be provided which adversely impact E&Y's ability to satisfy the independence standards of the Applicable Rules and Regulations. E&Y is required to communicate annually with the Audit Committee on independence matters as required by such independence standards.

11. E&Y will provide the Audit Services and Additional Accounting Advisory Services under the Audit Engagement Letter to Delphi and its U.S. subsidiaries and affiliates which are Debtors in these Chapter 11 cases (the "*U.S. Debtors*").

12. Delphi's foreign subsidiaries and affiliates which are Debtors in these Chapter 11 cases (the "*Foreign Debtors*") may seek to retain and employ the local EYGL Member Firms from the respective countries where such Foreign Debtors are located to perform certain services, which services may include, without limitation, statutory audit services. Those services will be provided under engagement letters which are separate and distinct from the Audit Engagement Letter. The Foreign Debtors will seek such retention either (i) pursuant to Sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code, or (ii) under a subcontracting arrangement substantially the same as that approved for E&Y's retention as Sarbanes-Oxley, valuation and tax services providers under the Retention Order (see paragraph 24 below). If E&Y subcontracts to an EYGL Member Firm, E&Y will supplement this Declaration to set forth the nature of the services to be provided under the sub-contracting arrangement.

13. Certain EYGL Member Firms other than E&Y will provide services to certain of Delphi's foreign subsidiaries and affiliates which are not Debtors in these Chapter 11 cases (the

“*Foreign Non-Debtors*”). Such services may include, without limitation, statutory audit services, which will be provided under engagement letters separate and distinct from the Audit Engagement Letter. Because the Foreign Non-Debtors are not debtors or debtors-in-possession in U.S. Chapter 11 proceedings, neither E&Y nor the respective EYGL Member Firms will seek Court approval for these engagements.

PROFESSIONAL COMPENSATION

14. Subject to this Court's approval and pursuant to the terms and conditions of the Engagement Letters, E&Y intends to charge the Debtors for services rendered, as set forth below, plus reimbursement of actual expenses.

Audit Services

15. E&Y's fixed domestic fee for the Audit Services (the “*Domestic Fixed Fee*”) will be \$7,500,000, plus expenses. The Debtors and E&Y have agreed that E&Y may bill the estates for these services in accordance with the following schedule:

<u>Date</u>	<u>Amount</u>
March 2006	\$ 3,000,000
August 2006	\$ 3,000,000
January 2007	\$ 1,500,000

16. With respect to the Audit Services, E&Y's estimated fees and schedule of performance are based upon, among other things, E&Y's preliminary review of the Company's records and the representations Company personnel have made to E&Y, the Company's documentation of internal control over financial reporting, the procedures the Company performs

to support management's assessment of the effectiveness of internal control over financial reporting, and the results of our audit procedures. E&Y's fee estimate does not include any fees associated with Additional Accounting Advisory Services. E&Y's fee and schedule of performance also are dependent upon the Company's personnel providing a reasonable level of assistance during the Integrated Audit. Should E&Y's assumptions with respect to these matters be incorrect or should the documentation of internal control, results of E&Y's procedures, condition of the records, degree of cooperation, extent of procedures performed by the Company to support management's assessment, extent of remediation testing related to ineffective internal controls or other matters beyond E&Y's reasonable control require additional commitments by E&Y beyond those upon which the Domestic Fixed Fee is based, E&Y will bill for this time at the rates and in the manner set forth below with respect to the Additional Accounting Advisory Services.

Additional Accounting Advisory Services

17. Fees for the Additional Accounting Advisory Services shall be based on its hourly rates for such services, which are currently as follows:

<u>Level</u>	<u>Hourly Rate</u>
Partner	\$ 525 – 750
Senior Manager	\$ 400 – 625
Manager	\$ 300 – 470
Senior	\$ 220 – 375
Staff	\$125 – 200
Client Service Associate	\$75 – 125

Bankruptcy Tax Services and Other Tax Advisory Services

18. Fees for the Bankruptcy Tax Services and Other Tax Advisory Services shall be based on its hourly rates for such services, which are currently as follows:

<u>Level</u>	<u>Hourly Rate</u>
Partner/Principal/Executive Director	\$ 650 - \$750
Senior Manager	\$ 550 – 650
Manager	\$ 500 – 600
Senior	\$ 400 – 500
Staff	\$ 200 – 300

19. E&Y's hourly rates are revised periodically in the ordinary course of E&Y's business. E&Y requests that the hourly rates for the Additional Accounting Advisory Services under the Audit Engagement Letter be adjusted on January 1st, annually, beginning January 1, 2007, based on E&Y's revised standard rates. E&Y requests that the hourly rates for the Bankruptcy Tax Services and Other Tax Advisory Services under the Master Tax Advisory Agreement be adjusted on July 1st, annually, beginning July 1, 2007, based on E&Y's revised standard rates.

20. E&Y intends to apply to the Court for allowance and payment of compensation for professional services rendered and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules for the Southern District of New York, the guidelines established by the U.S. Trustee, the orders of this Court, and the terms of the Engagement Letters.

OTHER TERMS AND CONDITIONS OF THE ENGAGEMENT LETTERS

21. Copies of the Engagement Letters are attached to the Application and are submitted for approval therewith. E&Y's provision of services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letters.

Termination

22. Under the Engagement Letters the Debtors or E&Y may terminate the engagements thereunder at any time, provided, however, that the terminating party shall notify the other and shall provide the Court, the United States Trustee's Office, the Creditors' Committee and the Fee Review Committee (if any) with three (3) business days' notice of termination. In any event the Engagement Letters will expire upon the earlier of the completion of the services to be rendered by E&Y thereunder or the effective date of the Debtors' confirmed plan of reorganization, or liquidation of the Debtors' assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise. The (A) provisions of the Audit Engagement Letter relating to fees and expenses and alternative dispute resolution and (B) provisions of the Master Tax Advisory Agreement relating to indemnification, limitation of liability, fees and expenses and alternative dispute resolution will remain operative and in full force and effect regardless of any termination or expiration of such Engagement Letter and shall survive completion of the Debtors' bankruptcy whether through a confirmed plan of reorganization, liquidation of the Debtors' assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise.

Dispute Resolution

23. Each of the Engagement Letters contain dispute resolution provisions which are substantially the same as the provisions contained in the engagement letters previously approved by the Retention Order. Included among the terms and conditions set forth in the Audit Engagement Letter and Master Tax Advisory Agreement is language substantially similar to the following:

Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the Services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Company or of E & Y) shall be brought in the Bankruptcy Court, or the District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to non-binding mediation; and, if mediation is not successful, then to binding arbitration [with respect to the Audit Engagement Letter, in Detroit, Michigan], in accordance with the dispute resolution procedures set forth in [Exhibit B to the Master Tax Services Engagement Letter; Exhibit C under the Audit Engagement Letter] to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Company, E & Y and any all successors and assigns thereof.

The Audit Engagement Letter provides further that notwithstanding the agreement to the procedures above, either party may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material, (ii) its names, trademarks, service marks or logos and (iii) the enforcement of the notice provisions set forth in the Audit Engagement Letter.

Subcontracting

24. The Engagement Letters contain the following language, which is substantially similar to provisions previously provided for under the Prior Engagement Letter for Sarbanes-Oxley services as set forth in paragraphs 20 and 21 of the Miller Affidavit:

E&Y may subcontract a portion of its responsibilities under this Agreement without Company's prior written approval to any affiliate of E&Y, any other member of the global E&Y network or any of their respective affiliates (collectively, the "E&Y Entities," and any of them, and "E&Y Entity"); provided, however, that E&Y shall be and shall remain fully and solely responsible for all of the liabilities and obligations of E&Y under this Agreement, whether or not performed, in whole or part, by E&Y, or any subcontractor or personnel of any E&Y Entity. The Company shall have no recourse, and shall bring no claim, against any E&Y Entity other than E&Y, or against any subcontractors, members, shareholder, directors, officers, managers, partners, agents, representatives or employees of any E&Y Entity (or any of their respective successors or permitted assigns,) or any of their respective assets, with respect to the Services or otherwise under this Agreement.

25. The Application seeks an order approving the retention and employment of E&Y in accordance with the terms and conditions of the Engagement Letters, which include the above dispute resolution provisions.

DISINTERESTEDNESS OF E&Y

26. As described in paragraphs 24-49 of the Miller Affidavit, in connection with the Initial Application, Shearman & Sterling, special counsel to the Debtors, provided E&Y with a suggested list of the names of all parties-in-interest and supplemented such list from time to time, and E&Y searched certain databases to determine whether E&Y has connections with such parties-in-interest. The results of E&Y's connections research are set forth in paragraphs 24 to 49 of the Miller Affidavit and Exhibits B through E thereto. On March 16, 2006, E&Y received an updated parties-in-interest list from Debtors' counsel, attached hereto as Exhibit A, and E&Y is presently researching whether E&Y has connections with any of these parties-in-interest.

E&Y reviews its connections research on a continuing basis, usually every six months, and will undertake further inquiries to determine whether connections exist with parties-in-interest in these cases. Should additional relationships with parties in interest become known to E&Y, E&Y shall file supplemental affidavits disclosing such connections with the Court.

27. As discussed above, E&Y completed all of the services pursuant to the Retention Order on or before December 16, 2005, and no further work is remaining. On December 29, 2005, E&Y provided to the Debtors formal notice of termination of the Prior Engagement Letters. All of the services provided under the Prior Engagement Letters involved the review of, advice with respect to, and assistance in assessing and testing the internal controls over financial reporting and tax services as applied to transactions and events during 2005. E&Y has not been involved and will not be involved in providing any such services during 2006 and will only provide services during 2006 that are consistent with maintaining its independence as required and in accordance with the Applicable Rules and Regulations, including prohibition on E&Y reviewing E&Y's own work under the Prior Engagement Letters. E&Y's engagement period for the Audit Services and Additional Audit Advisory Services begins on January 1, 2006. As such, with respect to the Audit Services or Additional Audit Advisory Services, E&Y will not be auditing transactions or controls that were performed in connection with work performed under the Prior Engagement Letters. Both E&Y and the Debtors have performed comprehensive independence reviews prior to the commencement of the Audit Services. E&Y's independence review was consistent with SEC rules and the Independence Standard Board No. 1 requirements.

28. E&Y has thousands of professional employees, and it is possible that certain employees of E&Y have business associations with parties-in-interest in these cases or hold securities of Debtors or interests in mutual funds or other investment vehicles that may own

securities of the Debtors. To the best of my knowledge, none of the E&Y personnel expected to provide services to Delphi under this engagement own securities of Delphi. Furthermore, E&Y has implemented measures to prevent any personnel with stock-ownership from being engaged in the future in these engagements.

29. To the best of my knowledge, information and belief, neither the undersigned nor the professionals anticipated to assist the Debtors in these matters are connected to the judge, U.S. Trustee or assistant U.S. Trustee assigned to this matter.

30. Recently, E&Y was informed that "Purchaser C," one of the entities for whom E&Y provided financial and/or tax due diligence in connection with possible acquisitions of certain domestic or foreign affiliates of Delphi ("*Due Diligence Services*"), requested that E&Y continue providing Due Diligence Services related to the auction of a division of Delphi under the same project. E&Y specifically disclosed this project in paragraph 39(c) of the Miller Affidavit, and indicated that the engagement was not closed and E&Y may be requested to provide further due diligence services to Purchaser C. For the reasons set forth in paragraph 40 of the Miller Affidavit, I do not believe that this engagement renders E&Y's provision of audit, accounting or tax services adverse to interests of the Debtors or their estates.

31. To the best of my knowledge, information and belief formed after reasonable inquiry, E&Y does not hold nor represent any interest materially adverse to the Debtors in the matters for which E&Y's employment and retention is proposed to be approved. Furthermore, E&Y will not accept any engagement that would require E&Y to represent an interest materially adverse to the Debtors. The proposed employment of E&Y is not prohibited by or improper under Bankruptcy Rule 5002. Accordingly, I believe E&Y is eligible to provide the additional services set forth in the Engagement Letters to the Debtors under the Bankruptcy Code.

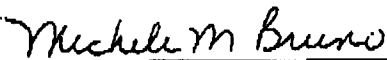
32. Despite the efforts described above and in the Miller Affidavit to identify and disclose connections with parties in interest in these chapter 11 cases, because the Debtors are a large enterprise with numerous creditors and other relationships, E&Y is unable to state with certainty that every client representation or other connection of E&Y has been disclosed. In this regard, if E&Y discovers additional information that requires disclosure, E&Y will file supplemental disclosures with the Court as promptly as possible.

By: 

Name: Kevin F. Asher
Title: Partner

[Seal]

Sworn to before me on
this 17 day of March, 2006



Notary Public



EXHIBIT A

XX.	Objecting/Adverse Parties/Postpetition Parties	2239.	Rothrist Tube (USA) Inc.
	2173. A. Schulman, Inc.	2240.	S & Z Tool & Die, Inc.
	2174. Ai--Doraville, LLC	2241.	Saturn Electronics
	2175. Ai-Genesee, LLC	2242.	Serigraph, Inc.
	2176. Autocam Corporation	2243.	Serma Coat Limited Liability Co.
	2177. Avenue Capital Group	2244.	Southwire Company
	2178. Benteler Automotive Corp.	2245.	SPS Technologies Waterford Company
	2179. Concordia Advisors LLC	2246.	SPS Technologies, LLC
	2180. Cyrus Capital Partners	2247.	Stichting Pensioenfond ABP
	2181. D.C. Capital Partners, L.P.	2248.	Sumitomo Corporation of America
	2182. D.E. Shaw and Co.	2249.	Teacher's Retirement System of
	2183. DK Acquisition Partners LP	Oklahoma	
	2184. DOTT Industries, Inc.	2250.	TRW Canada Limited
	2185. Duraswitch Industries Inc.	2251.	TRW Electronica Ensambls S.A. de
	2186. Elliot & Associates	C.V.	
	2187. Flextronics Technology (M) SDN. BHD	2252.	TRW Vehicle Safety Systems, Inc.
	2188. Fujikura America, Inc.	2253.	Valeo Climate Control Corp.
	2189. Gibbs Die Casting Corporation	2254.	Wamco, Inc.
	2190. Kensington International Limited	2255.	Wren Industries, Inc.
	2191. L&W Engineering Co.	2256.	Alicia M. Leonhard
	2192. Lakeside Plastics Limited	2257.	Avon Automotive
	2193. Latigo Partners, LP	2258.	Barnes Group Inc.
	2194. Longacre Fund Management LLC	2259.	BEI Sensors & Systems Company
	2195. Lorentson Manufacturing Company, Inc.	2260.	BEI Technologies, Inc.
	2196. Mercedes-Benz International, Inc.	2261.	Cadillac Rubber & Plastic
	2197. Multek Flexible Circuits, Inc.	2262.	Castrol Industrial North America Inc.
	2198. National Molding Corp.	2263.	Daewoo International (America) Corp.
	2199. Neuman Aluminum	2264.	Hitachi Magnetics Corporation
	2200. Northfield Acquisition Co.	2265.	Hoover Precision Products, Inc.
	2201. Omega Tool Corp.	2266.	Motion Industries, Inc.
	2202. Osran Opto Semiconductors Inc.	2267.	OSRAM Opto Semiconductors Inc.
	2203. Pension Benefit Guaranty Corporation	2268.	Penn United Technology
	2204. Pentastar Aviation, LLC	2269.	Pridgeon & Clay, Inc.
	2205. Pioneer Automotive Technologies, Inc.	2270.	Sojitz Corporation of America
	2206. SBC Communications Inc.	2271.	Sony Electronics, Inc.
	2207. Security Plastics Division, NMC, LLC	2272.	Trans Tron, Ltd., Inc.
	2208. Sheldahl de Mexico S.A. de C.V.	2273.	Trans-Matic Mfg. Co., Inc.
	2209. Southtec, LLC	2274.	Wellman, Inc.
	2210. Springfield Associates LLC	2275.	Pullman Bank and Trust Company
	2211. Venture Plastics, Inc.	2276.	Behr Industries Corporation
	2212. Wilmington Trust Company	2277.	Eclipse Tool & Die, Inc.
	2213. Worthington Steel Company	2278.	Huntsville Radio Service, Inc.
	2214. XM Satellite Radio, Inc.	2279.	MacAuto USA, Inc.
	2215. Alcan Rolled Products-Ravenswood,	2280.	Specmo Enterprises
LLC		2281.	Susan M. Buttitta
	2216. Baker Hughes Incorporated	2282.	The Lee Company
	2217. Baker Petrolite Corporation	2283.	Tricon Industries, Inc.
	2218. BASF Corporation	2284.	CSX Transportation, Inc.
	2219. Datwyler Inc.	2285.	AMR Industries
	2220. Detroit Heading, LLC	2286.	Appaloosa Management L.P.
	2221. GKN Sinter Metals, Inc.	2287.	Earl Washington
	2222. Greer Stop Nut, Inc.	2288.	ENTEK International, LLC
	2223. Hexcel Corporation	2289.	ESPEC North America, Inc.
	2224. Hydro Aluminum	2290.	Jon C. Cox
	2225. INA USA, Inc.	2291.	JST Manufacturing Co., Ltd.
	2226. JAE Electronics	2292.	Lafonza Earl Washington
	2227. Kelsey-Hayes Company	2293.	Law Debenture Trust Company Of New
	2228. Koyo Corporation	York	
	2229. LBQ Foundry S.A. de C.V.	2294.	Morrie Wayne Henry
	2230. Le Belier	2295.	Proto Manufacturing
	2231. March Coatings, Inc.	2296.	Rafael De Paoli
	2232. Miniature Precision Components	2297.	Schmidt Technology GmbH
	2233. NSS Technologies, Inc.	2298.	Sensus Precision Die Casting, Inc.
	2234. Public Employee's Retirement System	2299.	Thermo NITON Analyzers LLC
of Mississippi		2300.	Cascade Die Casting Group, Inc.
	2235. Quasar Industries, Inc.	2301.	Cherokee North Kansas City, LLC
m.b.H.	2236. Raiffeisen Kapitalanlage-Gesellschaft	2302.	Deutsch Dagan Ltd.
	2237. Roater Coaters International, Inc.	2303.	Martin L. Shannon Shaw
	2238. Robin Industries, Inc.	2304.	Flow Dry Technology Ltd.
		2305.	Yoder Industries Inc.

	2306.	Master Products Inc.	2370.	Solelectron Corporation
XXI.		Master Service List and 2002 List	2371.	Solelectron Invotronics
	2307.	Airgas, Inc.	2372.	Spencer Fane Britt & Browne LLP
	2308.	Aluminum International, Inc.	2373.	Stevens & Lee, P.C.
	2309.	APL Co. Pte Ltd.	2374.	Tarrant County
	2310.	Armada Rubber Manufacturing	2375.	Teleflex Automotive Manufacturing
Company			Corporation	
	2311.	Bank of Lincolnwood	2376.	Teleflex Incorporated
	2312.	Bartech Group, Inc.	2377.	Teleflex Morse (Capro)
	2313.	Brown Rudnick Berlack Israels LLP	2378.	The Durham Companies, Inc.
	2314.	Brush Engineered Materials	2379.	Thermotech Company
	2315.	Calsonic Kansei North America, Inc.	2380.	Thyssenkrupp Stahl Company
	2316.	Cameron County, Brownsville ISD	2381.	Thyssenkrupp Waupaca, Inc.
	2317.	Capro, Ltd.	2382.	Togut, Segal & Segal LLP
	2318.	Cerberus Capital Management, L.P.	2383.	Tonolli Canada Ltd.
	2319.	Chromalloy Gas Turbine Corporation	2384.	Toyota Tsusho America, Inc.
	2320.	Cohen Weiss & Simon	2385.	Tyz-All Plastics, Inc.
	2321.	Coherent, Inc.	2386.	Universal Metal Hose, Co.
	2322.	Compuware Corporation	2387.	UPS Supply Chain Solutions, Inc.
	2323.	Conceria Pasubio	2388.	V.J. ElectroniX, Inc.
	2324.	Contrarian Capital Management, L.L.C.	2389.	Veritas Software Corporation
	2325.	CoorsTek, Inc.	2390.	VJ Technologies, Inc.
	2326.	Curtis, Mallet-Prevost, Colt & Mosle LLP	2391.	Wako Electronics (USA), Inc.
	2327.	Daishinku (America) Corp.	2392.	Ward Products, LLC
	2328.	Dallas County	2393.	Warner Stevens, L.L.P.
	2329.	Davis Polk & Wardwell	2394.	Weil, Gotshal & Manges LLP
	2330.	Eikenberry & Associates, Inc.	2395.	Worker's Compensation Agency
	2331.	Federal Express Corporation	2396.	975 Opdyke, L.P.
	2332.	Fischer Automotive Systems	2397.	Adell Plastics, Inc.
	2333.	Floyd Manufacturing Co., Inc.	2398.	America Online, Inc.
	2334.	Fortune Plastics Company	2399.	American Aikoku Alpha, Inc.
	2335.	Hewitt Tool & Die, Inc.	2400.	American Finance Group, Inc.
	2336.	Hodgson Russ LLP	2401.	AP Racing
	2337.	Honigman Miller Schwartz & Cohen LLP	2402.	APS Clearing
	2338.	Industrial Ceramics Corporation	2403.	ATS Automation Tooling Systems, Inc.
	2339.	Internal Revenue Service	2404.	Averitt Express, Inc.
	2340.	Jefferies & Company, Inc.	2405.	Batesville Tool & Die
	2341.	KDS America	2406.	Bibielle S.p.A.
	2342.	Kramer Levin Naftalis & Frankel LLP	2407.	Bing Metals Group, Inc.
	2343.	Kurtzman Carson Consultants	2408.	Brazeway, Inc.
	2344.	Latham & Watkins LLP	2409.	Brembo S.p.A.
	2345.	Linear Technology Corporation	2410.	Brighton Limited Partnership
	2346.	Mays Chemical Company	2411.	Canon U.S.A. Inc.
	2347.	McDermott Will & Emery LLP	2412.	Chicago Miniature Optoelectronic
	2348.	McTigue Law Firm	Technologies, Inc.	
	2349.	MEMC Electronic Materials, Inc.	2413.	Computer Patent Annuities Limited
	2350.	Millwood, Inc.	Partnership	
	2351.	Morrison Cohen LLP	2414.	Cornell University
	2352.	Motorola Semiconductor Systems	2415.	Crown Enterprises, Inc.
	2353.	National City Commercial Capital	2416.	Dayton Supply & Tool Company
	2354.	New Jersey Self-Insurers Guaranty	2417.	Diemolding Corporation
Association			2418.	D-J, Inc.
	2355.	Northeast Regional Office of Securities	2419.	Doosan Infracore America Corp.
and Exchange Commission			2420.	DPS Information Services, Inc.
	2356.	Pacific Gas Turbine Center, LLC	2421.	Economy Transport, Inc.
	2357.	Penske Truck Leasing Co., L.P.	2422.	Emhart Technologies LLL
	2358.	Phillips Nizer LLP	2423.	Etkin Equities, Inc.
	2359.	Priority Health	2424.	Excel Global Logistics, Inc.
	2360.	QAD, Inc.	2425.	FCI Connect, Inc.
	2361.	Quadrangle Debt Recovery Advisors,	2426.	Flextech, Inc.
LLC			2427.	Foster Electric USA, Inc.
	2362.	Quadrangle Group LLC	2428.	General Chemical Performance
	2363.	Quaker Chemical Corporation	Products LLC	
	2364.	Rassini, S.A. de C.V.	2429.	Genral Transport International, Inc.
	2365.	Relco, Inc.	2430.	Grote Industries
	2366.	Sanders Lead Co.	2431.	Guaranty Capital Corporation
	2367.	SANLUIS Rassini International, Inc.	2432.	GW Plastics, Inc.
	2368.	Seyfarth Shaw LLP	2433.	Hosiden American Corporation
	2369.	Simpson Thatcher & Bartlett LLP	2434.	IBJTC Business Credit Corporation
			2435.	ICX Corporation

2436.	Ideal Tool Company, Inc.	2504.	UGS Corporation
2437.	ITT Industries, Inc.	2505.	Umicore Autocat Canada Corporation
2438.	ITW Mortgage Investments IV, Inc.	2506.	United Power, Inc.
2439.	Jiffy-Tite Co., Inc.	2507.	Universal Am-Can, Ltd.
2440.	Jon Ballin	2508.	Universal Truckload Services, Inc.
2441.	Kamax L.P.	2509.	Vibracoustic de Mexico, S.A. de C.V.
2442.	Kuss Corporation	2510.	Victory Packaging
2443.	Lankfer Diversified Industries, Inc.	2511.	WL. Ross & Co., LLC
2444.	Logistics Insight Corp (LINC)	2512.	ZF Group North America Operations,
2445.	Madison Capital Management		
2446.	Maquilas Teta Kawi, S.A. de C.V.		
2447.	Marquardt GmbH		SUPPLEMENTAL LISTS RUN
2448.	Marquardt Switches, Inc.		
2449.	Marshall E. Campbell Company	XXII.	SDNY Judges and US Trustees
2450.	McAlpin Industries, Inc.	2513.	Adlai S. Hardin
2451.	MeadWestvaco Corporation	2514.	Allan L. Gropper
2452.	Metal Surfaces, Inc.	2515.	Arthur J. Gonzalez
2453.	Metro Fibres, Inc.	2516.	Burton R. Lifland
2454.	Miami-Dade County	2517.	Cecelia G. Morris
2455.	Michigan Heritage Bank	2518.	Deirdre A. Martini
2456.	Milwaukee Investment Company	2519.	Elizabeth J. Austin
2457.	Moody's Investors Service	2520.	James M. Peck
2458.	National Instruments Corporation	2521.	Mary Elizabeth Tom
2459.	NDK America, Inc.	2522.	Prudence C. Beatty
2460.	NDK Crystal, Inc.	2523.	Robert D. Drain
2461.	Nichicon (America) Corporation	2524.	Robert E. Gerber
2462.	Noma Company	2525.	Stuart M. Bernstein
2463.	Norsk Hydro Canada, Inc.	2526.	Tracy Hope Davis
2464.	Nova Chemicals, Inc.		
2465.	Oasis SiliconSystems AG	XXIII.	Additional Parties
2466.	Offshore International, Inc.	2527.	A/C Holdings Investments
2467.	Oki Semiconductor Company	2528.	Aramark Services, Inc.
2468.	Optrex America, Inc.	2529.	Jefferies & Company, Inc. (Rerun)
2469.	Oracle Credit Corporation	2530.	Paul Hastings Janofsky & Walker LLP
2470.	Oracle USA, Inc.	2531.	Pension Benefit Guaranty Corporation
2471.	Orbotech, Inc.	2532.	Entergy Services, Inc.
2472.	Parlex Corporation	2533.	Gene T. Moore
2473.	PIA Group	2534.	Iron Mountain Information Management,
2474.	Pillarhouse (U.S.A.), Inc.		
2475.	Precision Mold and Tool Group	Inc.	2535.
2476.	Prince George County, Maryland		Liam P. O'Neill
2477.	Professional Technologies Services		2536.
2478.	Reliable Castings		Robert Backie
2479.	RF Monolithics, Inc.	XXIV.	Additional 2002 Parties
2480.	Royberg, Inc.	2537.	AMEC Earth & Environmental, Inc.
2481.	Sagami America, Ltd.	2538.	Appaloosa Management L.P. (Rerun)
2482.	SAP America, Inc.	2539.	Continental Cass
2483.	Schunk Graphite Technology	2540.	Interpublic Group of Companies, Inc.
2484.	Seven Seventeen Credit Union	2541.	Maxim Integrated Products, Inc.
2485.	Siemens Logistics Assembly Systems,	2542.	Riverside Claims
Inc.		2543.	Tennessee Department of Revenue
		2544.	Union Pacific Railroad Company
2486.	Silver Point Capital, L.P.		
2487.	SL America, Inc.	XXIV.	Additional Retained Professionals
2488.	SL Tennessee, LLC	2545.	Alvarez & Marsal
2489.	SMSC NA Automotive, LLC	2546.	Banner & Witcoff, Ltd.
2490.	Solution Recovery Services	2547.	Blake, Cassels & Graydon LLP
2491.	Source Electronics, Inc.	2548.	Butzel, Long
2492.	Southwest Metal Finishing, Inc.	2549.	Cadwalader, Wickersham & Taft, LLP
2493.	Special Devices, Inc.	2550.	Callaway Partners
2494.	Standard Microsystems Corporation	2551.	Cantor Colburn, LLP
2495.	Stanley Electric Sales of America, Inc.	2552.	Chanin Capital Partners LLC
2496.	Sumco, Inc.	2553.	Covington & Burling LLP
2497.	Taiho Corporation of America	2554.	Crowell & Moring LLP
2498.	Taxing Authorities	2555.	Davis Polk & Wardwell
2499.	Tessy Plastics Corp.	2556.	Dickinson Wright PLLC
2500.	Texas Comptroller of Public Accounts	2557.	Goodwin Procter LLP
2501.	The Proctor & Gamble Company	2558.	Howard & Howard Attorneys, P.C.
2502.	Toshiba America Electronic	2559.	Jaekle, Fleischmann & Mugel, LLP
Components, Inc		2560.	Jones Lang Lasalle Americas, Inc.
2503.	Trutron Corporation	2561.	Lazard Freres & Co.

	2562.	Mesirow Financial Consulting, LLC
	2563.	Milliman, Inc.
Litton, LLP	2564.	Price, Heneveld, Cooper, DeWitt &
	2565.	Quinn Emanuel Urquhart Oliver &
Hedges	2566.	Rader Fishman & Grauer LLP
	2567.	Steven Hall & Partners
	2568.	Thompson Hine & Flory, LLP
LLP	2569.	Wilmer, Cutler, Pickering, Hale & Dorr